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THRU :

Chief,
Chief,
Chief, Fiscal Division

27 January 1955

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Audit of Treasury Imprest Funds

REFERENCE : General Services Administration - Treasury Department -
General Accounting Office Joint Regulations for Small
Purchases Utilizing Imprest Funds

1. The Joint Regulation referred to above requires that there be unannounced audits of each fund as frequently as deemed necessary, but at least annually.

2. To assist in compliance with this requirement, it is requested that, immediately upon receipt of this memorandum, you direct that an unannounced audit be made of the Imprest Funds being utilized in your office. Thereafter, it is requested that you direct that similar unannounced audits be made as you deem necessary, but at least semiannually.

3. The original and one copy of such audit report shall be forwarded to the Chief, Fiscal Division, and should disclose the following information:

A. Name of Imprest Fund Cashier

B. Whether or not the Imprest Funds under the jurisdiction of the Imprest Fund Cashier at your location are being utilized in accordance with the Joint Regulation referred to.

C. Whether or not the amount of the advance is excessive

D. The accountability of the advance:

Cash on hand
Uncashed reimbursement checks
Paid vouchers not forwarded for reimbursement
Interim receipts to employees for purchases
Vouchers in transit for reimbursement

E. Such audit report shall be dated and signed by the individual performing the audit.

cc:

Imprest Fund Folder ✓
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